

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**48 Stillwater**  
**0846 Park City Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	620,216.59	610,139.30	497.01	9,580.28	0.00	0.00
21XX Support Services - Students	24,726.23	24,726.23	0.00	0.00	0.00	0.00
222X Educational Media Services	24,864.12	24,364.62	0.00	499.50	0.00	0.00
23XX Support Services - General Administration	32,225.37	31,713.37	0.00	512.00	0.00	0.00
24XX Support Services - School Administration	39,802.90	39,802.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,631.24	0.00	45,631.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	77,578.54	75,333.62	0.00	2,244.92	0.00	0.00
27XX Student Transportation Services	67,074.17	35,381.37	0.00	31,692.80	0.00	0.00
31XX Food Services	70,171.00	70,171.00	0.00	0.00	0.00	0.00
33XX Community Services	43,384.40	43,384.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,125.36	4,715.91	0.00	2,409.45	0.00	0.00
35XX Extracurricular - Athletics	14,255.43	14,255.43	0.00	0.00	0.00	0.00
9999 Undistributed	3,582.27	3,582.27	0.00	0.00	0.00	0.00
<b>Totals</b>	1,070,637.62	977,570.42	46,128.25	46,938.95	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,070,637.62					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 46,128.25/977,570.42		4.72%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 4.52%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**48 Stillwater**  
**0847 Park City H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	412,944.30	399,430.31	0.00	13,513.99	0.00	0.00
21XX Support Services - Students	23,749.94	23,749.94	0.00	0.00	0.00	0.00
222X Educational Media Services	18,509.56	18,010.06	0.00	499.50	0.00	0.00
23XX Support Services - General Administration	25,177.95	24,665.95	0.00	512.00	0.00	0.00
24XX Support Services - School Administration	8,457.64	8,380.29	0.00	77.35	0.00	0.00
25XX Support Services - Business	44,068.93	0.00	44,063.94	4.99	0.00	0.00
26XX Operation and Maintenance of Plant Services	100,744.09	98,499.19	0.00	2,244.90	0.00	0.00
27XX Student Transportation Services	64,469.55	32,452.14	0.00	32,017.41	0.00	0.00
31XX Food Services	21,873.28	21,873.28	0.00	0.00	0.00	0.00
33XX Community Services	25,149.37	25,149.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,201.01	19,987.22	0.00	2,213.79	0.00	0.00
35XX Extracurricular - Athletics	57,518.88	56,868.88	0.00	650.00	0.00	0.00
9999 Undistributed	8,538.19	8,538.19	0.00	0.00	0.00	0.00
<b>Totals</b>	833,402.69	737,604.82	44,063.94	51,733.93	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	833,402.69					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 44,063.94/737,604.82		5.97%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 4.97%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**48 Stillwater**  
**0848 Columbus Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,491,643.76	1,491,643.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	59,970.24	59,970.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,098.01	51,098.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	124,898.21	124,898.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,035.90	0.00	17,035.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	201,154.21	201,154.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	124,303.00	79,803.00	0.00	44,500.00	0.00	0.00
28XX Support Services - Central	15,373.00	0.00	15,373.00	0.00	0.00	0.00
31XX Food Services	131,999.00	131,999.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,359.00	3,359.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,625.67	22,625.67	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,327.00	5,327.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	2,248,787.00	2,171,878.10	32,408.90	44,500.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,248,787.00					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 32,408.90/2,171,878.10		1.49%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**48 Stillwater**  
**0849 Columbus H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	947,788.28	947,788.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	41,063.02	41,063.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	39,171.48	39,171.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	96,529.28	96,529.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,179.27	0.00	29,179.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,777.51	143,777.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	123,219.00	57,719.00	0.00	65,500.00	0.00	0.00
28XX Support Services - Central	15,474.00	0.00	15,474.00	0.00	0.00	0.00
31XX Food Services	4,160.00	4,160.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,481.31	28,481.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	71,819.85	71,819.85	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,854.00	2,854.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,543,517.00	1,433,363.73	44,653.27	65,500.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,543,517.00					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 44,653.27/1,433,363.73		3.12%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**48 Stillwater  
0850 Reedpoint Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	319,861.46	281,149.87	0.00	38,711.59	0.00	0.00
21XX Support Services - Students	8,562.77	8,562.77	0.00	0.00	0.00	0.00
222X Educational Media Services	8,861.62	8,861.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	19,105.06	19,105.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	15,310.37	15,310.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,929.16	4,325.92	23,828.24	2,775.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	42,367.00	29,810.64	0.00	12,556.36	0.00	0.00
27XX Student Transportation Services	62,940.50	23,729.89	0.00	39,210.61	0.00	0.00
31XX Food Services	39,202.71	36,445.50	0.00	2,757.21	0.00	0.00
35XX Extracurricular - Athletics	4,100.56	4,100.56	0.00	0.00	0.00	0.00
<b>Totals</b>	551,241.21	431,402.20	23,828.24	96,010.77	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	551,241.21					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 23,828.24/431,402.20		5.52%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 5.43%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**48 Stillwater  
0851 Reedpoint H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	250,688.83	248,509.83	0.00	2,179.00	0.00	0.00
21XX Support Services - Students	8,450.22	8,450.22	0.00	0.00	0.00	0.00
222X Educational Media Services	7,960.79	7,960.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20,723.97	20,723.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	22,633.41	22,633.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,644.97	2,900.60	25,969.37	2,775.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	88,743.51	73,993.95	0.00	14,749.56	0.00	0.00
27XX Student Transportation Services	60,742.46	20,243.99	0.00	40,498.47	0.00	0.00
31XX Food Services	2,617.31	2,117.31	0.00	500.00	0.00	0.00
34XX Extracurricular - Activities	3,616.93	3,616.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,600.41	19,600.41	0.00	0.00	0.00	0.00
<b>Totals</b>	517,422.81	430,751.41	25,969.37	60,702.03	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	517,422.81					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 25,969.37/430,751.41		6.03%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 9.40%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**48 Stillwater  
0852 Molt Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	27,089.76	27,089.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	997.41	997.41	0.00	0.00	0.00	0.00
222X Educational Media Services	608.55	608.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	4,765.35	4,765.35	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,877.73	7,877.73	0.00	0.00	0.00	0.00
33XX Community Services	1,027.05	1,027.05	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,051.44	2,051.44	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	44,417.29	44,417.29	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	44,417.29					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/44,417.29		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**48 Stillwater  
0853 Fishtail Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	69,280.42	68,405.19	0.00	875.23	0.00	0.00
221X Improvement of Instruction Services	503.29	503.29	0.00	0.00	0.00	0.00
222X Educational Media Services	648.40	648.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,622.09	0.00	11,622.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,830.35	21,830.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	21,860.00	21,860.00	0.00	0.00	0.00	0.00
31XX Food Services	12,491.12	12,491.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,124.76	2,124.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,652.59	2,652.59	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	143,013.02	130,515.70	11,622.09	875.23	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	143,013.02					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 11,622.09/130,515.70		8.90%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**48 Stillwater  
0857 Nye Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	25,747.05	25,747.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,633.98	2,633.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	537.00	537.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,538.98	10,538.98	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,456.72	20,456.72	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,989.69	1,989.69	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	61,903.42	61,903.42	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	61,903.42					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/61,903.42		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**48 Stillwater  
0858 Rapelje Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	206,741.56	206,741.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,746.39	2,746.39	0.00	0.00	0.00	0.00
222X Educational Media Services	7,193.79	7,193.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	33,811.95	33,811.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	23,056.04	23,056.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,951.10	5,527.02	23,424.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	48,214.86	48,214.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	54,034.88	33,559.88	0.00	20,475.00	0.00	0.00
31XX Food Services	34,384.91	34,384.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	950.88	950.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,512.47	2,512.47	0.00	0.00	0.00	0.00
<b>Totals</b>	442,598.83	398,699.75	23,424.08	20,475.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	442,598.83					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 23,424.08/398,699.75		5.88%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**48 Stillwater**  
**0859 Rapelje H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	209,531.95	209,531.95	0.00	0.00	0.00	0.00
222X Educational Media Services	11,331.32	11,331.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	32,428.07	32,428.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	24,113.38	24,113.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,546.57	5,526.91	24,019.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	68,826.95	68,826.95	0.00	0.00	0.00	0.00
27XX Student Transportation Services	50,488.54	30,013.54	0.00	20,475.00	0.00	0.00
31XX Food Services	13,202.98	13,202.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,881.07	3,881.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,700.75	27,700.75	0.00	0.00	0.00	0.00
<b>Totals</b>	471,051.58	426,556.92	24,019.66	20,475.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	471,051.58					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 24,019.66/426,556.92		5.63%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**48 Stillwater**  
**0861 Absarokee Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	918,663.15	783,637.64	0.00	135,025.51	0.00	0.00
221X Improvement of Instruction Services	35,307.65	35,307.65	0.00	0.00	0.00	0.00
222X Educational Media Services	3,405.39	3,405.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,953.47	76,953.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	86,088.29	86,088.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,681.04	0.00	24,681.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	208,811.79	208,716.37	95.42	0.00	0.00	0.00
27XX Student Transportation Services	55,297.04	41,053.79	0.00	14,243.25	0.00	0.00
31XX Food Services	84,328.67	84,143.89	184.78	0.00	0.00	0.00
33XX Community Services	5,245.89	5,245.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	314.93	314.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,963.13	16,963.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	19,317.74	0.00	XXXXXXXXXX	19,317.74	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,107.87	3,107.87	XXXXXXXXXX	0.00	0.00	0.00
9999 Undistributed	704.10	704.10	0.00	0.00	0.00	0.00
<b>Totals</b>	1,539,190.15	1,345,642.41	24,961.24	168,586.50	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,539,190.15					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 24,961.24/1,345,642.41		1.85%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 1.79%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**48 Stillwater**  
**0862 Absarokee H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	844,845.55	672,713.69	0.00	172,131.86	0.00	0.00
221X Improvement of Instruction Services	49,052.10	49,052.10	0.00	0.00	0.00	0.00
222X Educational Media Services	4,526.66	4,526.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,230.86	56,230.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	58,720.42	58,720.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,060.20	1,398.25	24,661.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,859.01	143,763.86	95.15	0.00	0.00	0.00
27XX Student Transportation Services	63,076.77	48,833.54	0.00	14,243.23	0.00	0.00
31XX Food Services	12,712.29	12,712.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,392.89	12,392.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,062.18	49,062.18	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,346.75	0.00	XXXXXXXXXX	5,346.75	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,626.54	5,626.54	XXXXXXXXXX	0.00	0.00	0.00
9999 Undistributed	20,886.00	20,886.00	0.00	0.00	0.00	0.00
<b>Totals</b>	1,352,398.22	1,135,919.28	24,757.10	191,721.84	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,352,398.22					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 24,757.10/1,135,919.28		2.18%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.97%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**48 Stillwater**  
**9704 Stillwater/Swt Grass Coop**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	81,246.00	81,246.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	141,805.00	135,955.00	0.00	5,850.00	0.00	0.00
24XX Support Services - School Administration	11,233.00	1,419.00	0.00	9,814.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	56,309.00	56,309.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	290,593.00	274,929.00	0.00	15,664.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	290,593.00					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/274,929.00		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.